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-and-

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Chapter 11
	:	
Debtors.	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
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**PLYMOUTH RUBBER COMPANY, LLC’S RESPONSE TO REORGANIZED
DEBTORS’ FORTY-THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §
503(b) AND FED BANKR. P. 3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE
EXPENSE (A) SEVERANCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C)
DUPLICATE CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F)
INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION, BENEFIT AND OPEB
CLAIMS, (H) WORKERS’ COMPENSATION CLAIMS, AND (I) TRANSFERRED
WORKERS’ COMPENSATION CLAIMS, (II) MODIFY AND ALLOW
CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND
(III) ALLOW CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS**

Plymouth Rubber Company, LLC (“Plymouth Rubber”), pursuant to the Court’s
Claims Objection Procedures Order and Administrative Claims Procedures Order, submits this
response (the “Response”) to the Debtors’ Forty-Third Omnibus Claims Objection, in which the
Debtors objected to Plymouth Rubber’s administrative expense claim no. 19617 (the “Claim”).

A. Concise Statement of Reasons Why the Claim Should Not Be Disallowed

The Debtors' objection to Plymouth Rubber's Claim is based on "Books and Records" – that is, the Debtors' books and records do not reflect the amount owing to Plymouth Rubber. What the Debtors have failed to take into account, however, is that Plymouth Rubber's Claim is an unliquidated claim for damages based on the Debtors' post-petition tortious conduct. As such, it is not the type of claim that would be reflected in the Debtors' accounts payable. The fact that the Claim does not appear in the Debtors' books and records is not indicative of invalidity.

Furthermore, the Claim should not be disallowed or expunged because Plymouth Rubber is entitled to damages for the Debtors' post-petition tortious conduct, as more fully set forth in the Attachment to Plymouth Rubber's Claim, incorporated herein by reference.

B. Documentation Sufficient to Establish Prima Facie Right to Payment

In addition to the documentation already provided as an Attachment to the Claim, the following documents are attached hereto:

Exhibit A: Equity Investment Agreement

Exhibit B: Technology Transfer Agreement

Exhibit C: Sales and Distribution Agreement

These documents establish the contractual relationship between Plymouth Rubber and Plymouth Yongle Tape (Shanghai) Co., Ltd. ("Yongle"), including Plymouth Rubber's contribution of certain of its intellectual property in exchange for exclusive distribution rights of propriety products manufactured with that intellectual property. As set forth in the Claim and Attachment, the Debtors tortiously interfered with Plymouth Rubber's contractual relationship with Yongle and induced the misappropriation of Plymouth Rubber's intellectual property.

Plymouth Rubber reserves the right to amend this Response in order to identify additional documents of which it may learn through discovery.

C. Estimated Allowable Amount of Claim

Plymouth Rubber currently estimates that its Claim, upon liquidation, would be allowable in the amount of not less than \$800,00. However, Plymouth Rubber has not yet had the opportunity to take discovery, and reserves the right to amend its estimate based on new information that it may learn through discovery or otherwise.

D. Reservation of Rights

Plymouth Rubber reserves its rights to discovery and to an adjudication of its Claim on the merits as contemplated under the Court's Claims Objection Procedures Order and Administrative Claims Procedures Order.

Dated: February 17, 2010

Respectfully submitted,

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